

**TRIPURA****GAZETTE***Published by Authority***EXTRAORDINARY ISSUE**

---

*Agartala, Tuesday, October 17, 2023 A. D., Asvina 25, 1945 S. E.*

---

**PART--I-- Orders and Notifications by the Government of Tripura,  
The High Court, Government Treasury etc.**

**GOVERNMENT OF TRIPURA  
FINANCE DEPARTMENT  
(TAXES & EXCISE)**

No.F.1-11(91)-TAX/GST/NOTIFICATION/2023

Dated, Agartala, the 30th September, 2023.

**NOTIFICATION**

In exercise of the powers conferred by section 148 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017) (hereinafter referred to as the said Act), the State Government, on the recommendations of the Council, hereby notifies the electronic commerce operator who is required to collect tax at source under section 52 as the class of persons who shall follow the following special procedure in respect of supply of goods made through it by the persons paying tax under section 10 of the said Act (hereinafter referred to as the said person), namely: —

- (i) the electronic commerce operator shall not allow any inter-State supply of goods through it by the said person;
- (ii) the electronic commerce operator shall collect tax at source under sub-section (1) of section 52 of the said Act in respect of supply of goods made through it by the said person and pay to the Government as per provisions of sub- section (3) of section 52 of the said Act; and
- (iii) the electronic commerce operator shall furnish the details of supplies of goods made through it by the said person in the statement in **FORM GSTR-8** electronically on the common portal.

2. This notification shall come into force with effect from the 1<sup>st</sup> day of October, 2023.

By Order of the Governor,  
**Signed by Rakhi Biswas**  
**Date: 30-09-2023 10:37:12**  
**Reason: Approved**

**(Rakhi Biswas, TCS-SSG)**  
Ex-Officio Additional Secretary  
Finance Department  
Government of Tripura